

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION

IN RE:	George C. Henry)	
	Dist. 6, Map 26, Control Map 26, Parcel 37.00)	Hawkins County
	Farm Property)	
	Tax Year 2006)	

INITIAL DECISION AND ORDER

Statement of the Case

The subject property is presently valued as follows:

	<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
MKT.	\$93,300	\$16,000	\$109,300	\$ -
USE	\$31,300	\$16,000	\$ 47,300	\$11,825

An appeal has been filed on behalf of the property owner with the State Board of Equalization. The undersigned administrative judge conducted a hearing in this matter on October 31, 2006 in Rogersville, Tennessee. In attendance at the hearing were George C. Henry, the appellant, and Hawkins County Property Assessor's representative David Pearson.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Subject property consists of a 63.13 acre tract improved with a residence and various outbuildings located at 789 Fisher Creek Road in Rogersville, Tennessee.

The taxpayer contended that subject property should be valued at \$80,000. In support of this position, the taxpayer testified that subject dwelling is in poor physical condition. In addition, Mr. Henry noted that he has no city water and much of the acreage consists of solid rock that goes straight up and down.

The assessor contended that subject property should remain valued at \$109,300. In support of this position, the property record card was introduced into evidence. In addition, Mr. Pearson introduced the sales which were the basis for appraising the types of land which this parcel contains.

The basis of valuation as stated in Tennessee Code Annotated Section 67-5-601(a) is that "[t]he value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values . . ."

After having reviewed all the evidence in the case, the administrative judge finds that the subject property should be valued at \$109,300 as contended by the assessor of property.

Since the taxpayer is appealing from the determination of the Hawkins County Board of Equalization, the burden of proof is on the taxpayer. See State Board of Equalization

Rule 0600-1-.11(1) and *Big Fork Mining Company v. Tennessee Water Quality Control Board*, 620 S.W.2d 515 (Tenn. App. 1981).

Respectfully, the administrative judge finds that the taxpayer did not introduce any sales by which to establish subject property's market value or quantify any possible loss in value due to the condition of the home or topography of the land. The administrative judge finds that the assessor has seemingly taken the condition of the home into consideration as evidenced by the "below average" calls and resulting appraisal of \$11,837 for the home by itself.

ORDER

It is therefore ORDERED that the following value and assessment be adopted for tax year 2006:

	<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
MKT.	\$93,300	\$16,000	\$109,300	\$ -
USE	\$31,300	\$16,000	\$ 47,300	\$11,825

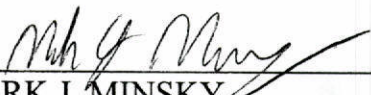
It is FURTHER ORDERED that any applicable hearing costs be assessed pursuant to Tenn. Code Ann. § 67-5-1501(d) and State Board of Equalization Rule 0600-1-.17.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **"must be filed within thirty (30) days from the date the initial decision is sent."** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **"identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order"**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or
3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 8th day of November, 2006.



MARK J. MINSKY
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

c: Mr. George C. Henry
Don Cinnamon, Assessor of Property